

**IN THE SPECIFICATION**

1. Please amend paragraphs [0007]-[0008] as follows:

**[0007]** In order to achieve the above-described objects of the present invention, there is provided a digital magnetic recording device including: an audio analog-to-digital (A/D) converter for converting an audio signal into a digital data; a formatter for formatting the audio signal in an appropriate size to be stored in the respective recording sectors of a magnetic tape; a recording selection unit for selectively transmitting the input audio signal to the audio A/D converter and the formatter according to a type of the audio signal; and a control unit for controlling a head so that output data from the audio A/D converter and output data from the formatter can be respectively recorded on the different recording sectors of the magnetic tape.

**[0008]** Preferably, the audio signal can be converted into [[a]] predetermined digital data such as MP3 data by using an encoder, and provided to the formatter. In addition, the recording selection unit can be controlled according to the type of the audio signal discriminated in a discrimination unit. MP3 is a digital audio compression algorithm also known as “Moving Pictures Experts Group-1 audio layer 3” or “MPEG-1 audio layer 3”.

2. Please amend paragraph [0010] as follows:

**[0010]** In another embodiment of the present invention, a digital magnetic reproducing device includes: an audio digital-to-analog (D/A) converter for converting [[an]] audio data read from a magnetic tape into an analog audio signal; a deformatter for deformatting the audio data in an appropriate size to have a different type of data format

from the audio signal; a reproduction selection unit for selectively transmitting the audio data to the audio D/A converter and the deformatter according to a type of the audio data; and a decoder for decoding the output data from the deformatter.

3. Please amend paragraph [0037] as follows:

**[0037]** The encoder/decoder 33 converts a general analog signal into [[an]] MP3 data, or vice versa. That is, when a signal inputted to the digital magnetic recording/reproducing device is the general audio signal, the encoder of the encoder/decoder 33 converts the audio signal into the MP3 data. The decoder of the encoder/decoder 33 converts the MP3 data into the general audio signal.

4. Please amend paragraph [0042] as follows:

**[0042]** When an audio signal is inputted to the digital magnetic recording/reproducing device 20 (step S42), the audio signal is transmitted to the microcomputer 21 through the recording selection unit 38. The signal type discrimination unit 21a of the microcomputer 21 detects a type of the input audio signal (step S43). In this embodiment, the signal type discrimination unit 21a discriminates whether the input audio signal is a general audio signal (step S44) or MP3 data (step S45). However, this operation is performed merely by discriminating whether the audio signal is the MP3 data or not. As an exemplary discrimination method, it is discriminated whether the audio signal has a specific code of the MP3 data. When the specific code of the MP3 data is not found in the input signal, the signal type discrimination unit 21a ~~judges~~ determines that

the input audio signal is the general analog audio signal (step S44). ~~In the case that~~ When the specific code of the MP3 data is found in the input signal, the signal type discrimination unit 21a ~~judges~~ determines that the input audio signal is the MP3 data (step S45).

5. Please amend paragraph [0051] as follows:

**[0051]** The signal type discrimination unit 21a of the microcomputer 21 discriminates a type of the reproduced audio data or identifies the type of reproduced data (step S65). When the audio data is the MP3 data (step S66), the microcomputer 21 controls the reproduction selection unit 39 so that the audio data can be inputted to the formatter/deformatter 31. ~~In the case that~~ When the audio data is the general audio data, the microcomputer 21 controls the reproduction selection unit 39 so that the audio data can be inputted to the audio A/D and D/A converter 29 (step S71) and then reproduced (step S72). As described above, whether the audio data is the MP3 data can be easily confirmed by ~~judging~~ determining whether a specific code of the MP3 data is included in the reproduced data.

6. Please amend paragraph [0053] as follows:

**[0053]** The operation of reading [[a]] data of a signal which is not yet reproduced and the operation of decoding the MP3 data (steps S62 to S69) are consecutively performed during the reproduction operation (step S70). Accordingly, the MP3 data of the succeeding reproduction section is restored and stored in the memory 35 during the

reproduction operation.

7. Please amend paragraph [0059] as follows:

**[0059]** In addition, the recording and reproduction operations of the MP3 data were exemplified above. However, the present invention can also be employed for [[a]] data distinguished from the audio data corresponding to the video data, for example, [[an]] audio data such as [[an]] AC-3 data. AC-3 has been described as a Dolby digital audio compression standard developed by the Digital Coder group at Dolby Labs.